SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1933

No. 38

HAROLD T. GRISWOLD, W. W. S. CARPENTER, AND LAIRD BELL, EXECUTORS OF THE ESTATE OF WILLIAM H. REDINGTON, DECEASED, PETITIONERS,

vs.

COMMISSIONER OF INTERNAL REVENUE

ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SEVENTH CIRCUIT

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1 Harold T. Griswold, W. W. S. Carpenter & Laird Bell, Executors of the Estate of Wm. H. Redington, Deceased.
Petitioner,
vs.
Commissioner of Internal Revenue,
Respondent.
} Docket No. 21942.

Appearances:

For Taxpayer: Laird Bell, Esq., Darrell S. Boyd, Esq., Thos. L. Marshall, Esq., Stiles W. Burr, Esq.

For Comm'r: R. F. Staubley, Esq., Frank T. Horner, Esq.

DOCKET ENTRIES.

1926.

Dec. 16—Petition received and filed. Taxpayer notified.
Dec. 17—Copy of petition served on General Counsel.

1927.

Feb. 15—Answer filed by General Counsel.
Mar. 18—Copy of answer served on taxpayer. General Calendar.

1930.

Dec. 1—Hearing set February 3, 1931.

1931.

Jan. 28—Stipulation as to facts filed.
February 3—Hearing had before Mr. Trammell, Div. 2. Called on merits—petitioner's brief filed and served—petitioner given 15 days to reply to Commissioner and Commissioner given 60 days to reply to original brief.
Feb. 5—Transcript of hearing of Feb. 3, 1931, filed.
Apr. 1—Brief filed by General Counsel.
May 5—Reply brief filed by taxpayer. May 7, 1931 copy served.

Jun. 9—Findings of fact and opinion rendered, Mr. Trammell, Div. 2. Judgment will be entered determining a deficiency of $5,236.55.

Jun. 11—Decision entered, Logan Morris. Div. 14.

Nov. 4—Supersedeas bond for $10,573.10 approved and ordered filed.

Nov. 17—Petition for review by U. S. Circuit Court of Appeals (7) with assignments of error filed by taxpayer.

Nov. 17—Proof of service filed.

Dec. 2—Agreed praecipe filed.

Dec. 7—Petition for review to U. S. Circuit Court of Appeals (7) with assignments of error, filed by General Counsel.

Dec. 16—Proof of service filed by General Counsel. (2)

UNITED STATES BOARD OF TAX APPEALS.

Harold T. Griswold, W. W. S. Carpenter and Laird Bell, Executors of the Estate of William H. Redington, Deceased,
Petitioners,
vs.
Commissioner of Internal Revenue,
Respondent.
} Docket No. 21942.

PETITION.

Filed Dec. 16, 1926.

The above named petitioners hereby petition for a redetermination of the deficiency set forth by the Commissioner of Internal Revenue in his notice of deficiency (MT:ET:C1-4659-OJV) dated October 20, 1926, and as a basis of their proceeding allege as follows:

1. The petitioners are the duly approved and qualified Executors of the Estate of William H. Redington, deceased, who died October 8, 1923, and resided at No. 1232 Ridge Avenue, Evanston, Illinois. The address of the petitioners is 846 West Congress Street, Chicago, Illinois.

3 2. The notice of deficiency (copy of which is attached and marked Exhibit A) was mailed to the petitioners on October 20, 1926.

3. The taxes in controversy are additional estate taxes assessed against the Estate of William H. Redington, deceased, who died October 8, 1923, in the amount of $11,273.06.

4. The determination of the tax set forth in the said notice of deficiency is based upon the following errors:

(a) The Commissioner wrongly included in the gross estate of decedent $90,000 assessed with respect to real estate held by the decedent during his lifetime and by Frances A. Redington, his wife, as joint tenants, with right of survivorship, under deed dated and delivered on October 5, 1909.

(b) The residue of the estate subject to life estates was given by the will of decedent entirely to charities exempt from tax. In computing the value of the residue bequeathed to charity, the Commissioner wrongly deducted inheritance taxes paid to the States of Illinois, Wisconsin, New York, Maine and Kansas.

(c) The Commissioner wrongly decreased his figures of the value of a bequest to charity, of the remainder of the residuary estate after the life estates of the widow and daughter, by reason of the widow's limited right to invade the principal of said fund.

4 (d) In computing the value of the bequest of the residue to charities, the Commissioner wrongly computed the value of the remainder so bequeathed upon tables applicable to the value of a "reversion" and not to the value of a remainder after deducting life estates computed in accordance with tables established by the Commissioner.

5. The facts upon which the petitioners rely as the basis of this proceeding are as follows:

(a) On October 5, 1909, William H. Redington, being the owner of property situated in Evanston, Illinois, used by him as a homestead, deeded the same through an intermediary to himself and Frances A. Redington, as joint tenants and not as tenants in common, and title to said property vested upon delivery of said deed in said grantees as such joint tenants, with right of survivorship under the laws of Illinois. Frances A. Redington made no contribution to the cost thereof, but said deed was delivered and title vested on or about the date of said deed by the force of the original grant.

(b) The portions of the will of decedent material to computation of the bequests to charity are as follows: